



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2010
D-40ES

2010 D-40ES Estimated Payment for Individual Income Tax

Secure - Accurate - Convenient ...

File Electronically Today!

www.taxpayerservicecenter.com

Important: Use the mailing labels in this booklet when mailing your vouchers.



D-40ES (REV. 09/09)

Who must file D-40ES estimated tax vouchers?

You must file these vouchers if you are required to file a DC income tax return and, after subtracting your DC tax withheld and any credits, you expect to owe \$100 or more in taxes.

Should you file joint vouchers?

If you plan to file jointly on your 2010 D-40 return, you should file joint 2010 vouchers to ensure you receive credit for any estimated income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse/registered domestic partner any way you wish.

Please be consistent when entering the names on the vouchers with the order used on the return.

Where do you make payments?

You may pay your estimated tax and file your vouchers electronically free of charge through the DC Government web site. Go to www.taxpayerservicecenter.com, select Individual Income Tax Service Center, and then select DC Online Filing.

If you file using paper, mail the vouchers and payments to:

Office of Tax and Revenue
Individual Estimated Tax
PO Box 96018
Washington DC 20090-6018

Make your check or money order payable to the DC Treasurer. Write your social security number, voucher number and “2010 D-40ES” on your check or money order.

NOTE: Please use the mailing labels provided in this booklet when mailing your vouchers.

When are the vouchers due?

File your vouchers by the following dates:

- Voucher 1: April 15, 2010;
- Voucher 2: June 15, 2010;
- Voucher 3: September 15, 2010; and
- Voucher 4: January 15, 2011.

How do you determine your estimated tax payments?

If you expect your taxes and withholding for 2010 to be approximately the same as 2009, your estimated tax is the amount of tax you owed in 2009. Divide this amount into four payments.

If you expect this year's income to be different from last year, use the worksheet on page 6 to estimate your 2010 DC tax payments.

Applying an overpayment from your prior DC income tax return.

You can apply the full amount of any overpayment of tax from your prior year's DC income tax return to the first payment of your estimated taxes or you can spread it across the four payments any way you choose. You may not do this if you have requested or received a refund of this overpayment.

Use the record of payments worksheet on page 9 to plan how much of the overpayment you will apply to each payment.

Could you be charged a penalty or fee?**If you underestimate your taxes:**

You will be charged an underpayment rate of 10% per year compounded

daily, if your withholdings, credits and estimated tax payments do not equal:

- At least 90% of your 2010 DC income tax; or
- 100% of your 2009 DC income tax for a 12-month period.

If you falsely state your estimated taxes:

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

Dishonored checks

You will be charged \$65.00 for any check not honored by your bank and returned to OTR.

What if your estimated tax liability changes during the year?

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 7 to recalculate your estimated tax payment.

Using your remaining vouchers, adjust your payment amounts to cover the balance you owe.

Filing return before last payment

If you file your DC individual tax return for the year before you made your last estimated tax payment for the year, you must pay the balance of any tax due with your return. (Do not send in your last voucher.)

Where do you call if you have questions?

Office of Tax and Revenue 202-727-4TAX (4829)

Special fee

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 15% of the tax balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to penalty, interest and tax owed.

Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between numbers and words.

8 ELM

Yes

No

Write 3s with rounded tops, not flat tops.

3 7 ~~3 7~~

Write 7s without middle bars.

Round cents to the nearest dollar.

Do not enter cents.

\$ 57204.00

Worksheet to Estimate DC Tax Payments

a	Federal adjusted gross income expected for 2010	a	
b	Deduction amount If you expect to itemize your deductions, enter the estimated deduction amount. If you expect to take a standard deduction, for married filing separately, enter \$2,000; all others enter \$4,000.	b	
c	Subtract Line b from Line a.	c	
d	Number of exemptions	d	
e	Exemption amount Multiply \$1,675 by Line d.	e	
f	Estimated taxable income Subtract Line e from Line c.	f	
g	DC tax Use the tax rate table on page 7.	g	
h	DC income tax to be withheld during 2010	h	
i	Property tax credit If you have none, make no entry — leave blank.	i	
j	Other DC credits — EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j	
k	Schedule L, Lower Income Long-Term Homeowner Credit. If none, leave blank .	k	
l	Add Lines h-k.	l	
m	Estimated DC tax Subtract Line l from Line g.	m	
n	Amount of each payment Divide Line m by the number of voucher payments due this year. Apply any overpayment from your 2009 D-40 return any way you wish, see page 9.	n	

Revised estimated tax payment calculation Use this if your estimated income figure changes significantly after you have filed one or more vouchers.

- a Revised estimated tax for 2010
- b Total of payments made
- c Total due Subtract Line b from Line a.
- d Amount of each remaining payment Divide Line c by the number of payments remaining.
Adjust the remaining payments to cover the balance you owe.

a

b

c

d

Tax Rate Table

Taxable Income	DC Tax
\$10,000 and less	4% of your taxable income
Over \$10,000 but not over \$40,000	\$400 plus 6% of taxable income over \$10,000
More than \$40,000	\$2200 plus 8.5% of taxable income over \$40,000

Record of payments worksheet

Use this record to plan how much of any overpayment credit you will apply to each payment and to record the date you paid.

KEEP WITH YOUR RECORDS
Estimated Tax Payments

Total estimated tax for 2010	
Credits from any 2009 D-40 overpayment	

Voucher number	Payment amount	—	Portion of 2009 overpayment applied	=	Payment amount		Date paid		Payment Information
1		—		=					
2		—		=					
3		—		=					
4		—		=					



2010

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1 0 0 4 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment
(dollars only)

00

Your social security number

Spouse's/partner's social security number

Your first name, middle initial, last name. (Leave a space between names and initial.)

Your spouse's/registered domestic partner's first name, middle initial, last name. (Leave a space between names and initial.)

Address (number, street and apartment number if applicable)

City

State

Zip Code + 4

2010 D-40ES

Estimated Payment for Individual Income Tax

Voucher number:

Due date:



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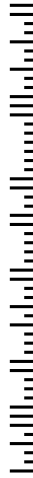
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Voucher number:

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INDIVIDUAL ESTIMATED TAX
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